



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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ASST. AUDITOR-CONTROLLERS

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May 26, 2011

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM:

Wendy L. Watanabe
Auditor-Controller

SUBJECT: **DISTRICT ATTORNEY'S ASSET FORFEITURE FUND**

As directed by your Board on February 9, 1999, we have prepared, in conjunction with the Chief Executive Office, the attached report on the status of the District Attorney's Asset Forfeiture Fund. Our last report was issued on July 26, 2010 for the final quarter of Fiscal Year 2009-2010. The current report, which covers the period from July 1, 2010 through March 31, 2011, provides revenue and expenditure details and reflects an ending cash balance of \$1,712,862.

The delay in issuing this report was due to an internal review to ensure the funds were classified appropriately. During our review of the Asset Forfeiture Fund, we discovered that the *U.S. Department of Justice Guide to Federal Equitable Sharing* requires that the Federal portion of funds should be accounted for separately, along with any interest earnings. We worked with the District Attorney's Office to separately identify the amount of the revenues and expenditures for both the non-Federal and Federal Asset Forfeiture amounts. To ensure all requirements are met, new accounts will be set up in the eCAPS financial system. The current report has been modified to separately report the non-Federal and Federal financial activity within the Asset Forfeiture Fund.

We will resume quarterly reporting of this fund and our next report should be issued in July 2011. If you have any questions, please contact me, or your staff may contact Connie Yee at (213) 974-8321.

Board of Supervisors
May 25, 2011
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H:\Financial Reporting\DA Quarterly Report\FY10-11\3rd Qtr\Per DA DAAssetFor FY10-11 (6).doc

Attachment

c: William T Fujioka, Chief Executive Officer
Steve Cooley, District Attorney
Sachi A. Hamai, Executive Officer, Board of Supervisors
Audit Committee
Public Information Office

DISTRICT ATTORNEY'S ASSET FORFEITURE FUND
FINANCIAL ACTIVITY STATUS REPORT
JULY 01, 2010 THROUGH MARCH 31, 2011

	Non- Federal Asset Forfeiture	Federal Equity Sharing	Total
Beginning Cash Balance, July 1, 2010	\$ 1,600,019		\$ 1,600,019
Receipts:			
Forfeitures/Penalties	235,788	34,247	270,035
Interest	6,688	12,533	19,221
Other Governmental Agencies		666,480	666,480
Miscellaneous Prior Federal	18,785	8,268	27,053
Miscellaneous Prior State	122,291		122,291
Other Charges for Services	1,504		1,504
Total Receipts	385,056	721,528	1,106,584
Total Beginning Cash and Receipts	1,985,075	721,528	2,706,603
Disbursements:			
Automotive Repair Parts	5,145		5,145
Badges, Id Cards & Emblems	288		288
Carts & Pallets	724		724
Cellular Phone Charges	73,955	147,011	220,966
Communications - Other	1,627		1,627
Computer, Mainframe-Accessories	1,395		1,395
Computers, Personal-Accessories	1,224		1,224
Computers, Personal-Non Capital	73,776		73,776
Consultant Service	32		32
County Telephone	1,963		1,963
Credit Reports	16		16
Electronic Components & Ports	101		101
Electrical Cables & Wires	117		117
Electrical Supplies & Accessories	247		247
First Aid Supplies	512		512
Freight	447		447
Fuel, Oil, Grease & Lubricants	78,962	320,754	399,716
General Office Supplies	18,199		18,199
Hardware & Related Items	189		189
Moving & Transport Services	8		8
Office Equipment Maintenance	178		178
Office Furniture	2,519		2,519
Office Machines & Related Supplies	1,280		1,280
Other Equipment Maintenance	254		254
Other Household Expense	4		4
Pager Service Charges	1,637		1,637
Paper - General Purpose	3,193		3,193

**DISTRICT ATTORNEY'S ASSET FORFEITURE FUND
FINANCIAL ACTIVITY STATUS REPORT
JULY 01, 2010 THROUGH MARCH 31, 2011**

	Non- Federal Asset Forfeiture	Federal Equity Sharing	Total
Photographic Equipment & Supplies	8,100		8,100
Police Supplies	19,749	42,195	61,944
Printers/Peripherals, Personal	4,322		4,322
Printing	547		547
Printing Supplies	3,009		3,009
Publications & Periodicals	131		131
Radio Systems Parts	0	6,300	6,300
Sound System - Parts & Accessories	0	24,008	24,008
Special Investigative Expense	25,000		25,000
Telecomm Equipment-Non Capital	2,797		2,797
Telecomm Consulting Svcs	320		320
Tools	158		158
Travel Expense	30,858	86,174	117,032
Video Equipment & Supplies	3,886		3,886
Use Tax	430		430
Total Disbursements	<u>367,299</u>	<u>626,442</u>	<u>993,741</u>
Ending Cash Balance, March 31, 2011	<u>\$ 1,617,776</u>	<u>95,086</u>	<u>\$ 1,712,862</u>

Prepared by:
Los Angeles County
Department of Auditor-Controller
Accounting Division
5/25/2011